

SENATE RECORD VOTE ANALYSIS

106th Congress
2nd Session

Vote No. 173

July 11, 2000, 10:21 a.m.
Page S-6408 Temp. Record

DEATH TAX REPEAL/Cloture, Motion to Proceed

SUBJECT: Death Tax Elimination Act . . . H.R. 8. Lott motion to close debate on the Lott motion to proceed.

ACTION: CLOTURE MOTION AGREED TO, 99-1

SYNOPSIS: As introduced, H.R. 8, the Death Tax Elimination Act, will repeal the estate, gift, and generation-skipping taxes. The taxes will be phased out over the next 10 years.

On June 30, 2000, Senator Lott sent to the desk, for himself and others, a motion to close debate on the motion to proceed to the bill.

NOTE: A three fifths majority (60) vote is required to invoke cloture.

Those favoring the motion to invoke cloture contended:

Small businesses and family farms that have been in families for generations have been lost when they have been unable to survive Federal death taxes, which can come to 40 percent, 50 percent, or even 60 percent of the value of a business or farm. Families that are grieving for the loss of a loved one must also grieve when they see the Federal Government come in and destroy everything that person had spent a lifetime creating. This tax does not harm the very rich; wealthy Americans have their devious lawyers and accountants who can twist the tax code to avoid paying death taxes by using trust funds or other tax dodges. Senators all know the names of famous, fabulously wealthy American families; members of such families may dabble in work, on occasion, when it tickles their fancy, but they need not work, and death taxes do not cut their families' wealth in half every generation. No, those rich families just get richer. We know our Democratic colleagues like to think of themselves as representing working men and women, and like to talk about this tax as being on the "rich," but the irony of it all is that many of them who live off of inherited wealth are much richer than the average, working Americans who build up taxable estates due to their own hard work and thrift.

Democratic Senators have indicated that they intend to filibuster this bill unless they are given a chance to try to dump their agenda, again, on it. They are basically trying to stall any progress from being made on the Death Tax Repeal bill because they

(See other side)

YEAS (99)				NAYS (1)		NOT VOTING (0)	
Republicans (55 or 100%)		Democrats (44 or 98%)		Republicans (0 or 0%)	Democrats (1 or 2%)	Republicans (0)	Democrats (0)
Abraham	Hutchinson	Akaka	Kennedy		Hollings		
Allard	Hutchison	Baucus	Kerrey				
Ashcroft	Inhofe	Bayh	Kerry				
Bennett	Jeffords	Biden	Kohl				
Bond	Kyl	Bingaman	Landrieu				
Brownback	Lott	Boxer	Lautenberg				
Bunning	Lugar	Breaux	Leahy				
Burns	Mack	Bryan	Levin				
Campbell	McCain	Byrd	Lieberman				
Chafee	McConnell	Cleland	Lincoln				
Cochran	Murkowski	Conrad	Mikulski				
Collins	Nickles	Daschle	Moynihan				
Coverdell	Roberts	Dodd	Murray				
Craig	Roth	Dorgan	Reed				
Crapo	Santorum	Durbin	Reid				
DeWine	Sessions	Edwards	Robb				
Domenici	Shelby	Feingold	Rockefeller				
Enzi	Smith, Bob	Feinstein	Sarbanes				
Fitzgerald	Smith, Gordon	Graham	Schumer				
Frist	Snowe	Harkin	Torricelli				
Gorton	Specter	Inouye	Wellstone				
Gramm	Stevens	Johnson	Wyden				
Grams	Thomas						
Grassley	Thompson						
Gregg	Thurmond						
Hagel	Voinovich						
Hatch	Warner						
Helms							

EXPLANATION OF ABSENCE:
1—Official Business
2—Necessarily Absent
3—Illness
4—Other

SYMBOLS:
AY—Announced Yea
AN—Announced Nay
PY—Paired Yea
PN—Paired Nay

oppose repealing the death tax. They do not want to kill it outright, because they know as well as we that the vast majority of Americans, of all backgrounds and all income levels, think that it should be repealed. Therefore, they want to practice the old tactic of death-by-amendment. We do not have the time to waste. We had to file cloture on the motion to proceed, because Democrats would not even agree to begin consideration of the bill unless they were given the chance to offer amendments on Medicare prescription drug benefits, tuition tax deductibility, a long-term care tax credit, taking Medicare off-budget, retirement savings accounts, and kid savings accounts. We Republicans strongly favor the stated purpose of some of those amendments, though we doubt that any of those amendments would take an approach that we would support. Instead, we believe that Democrats would deliberately try to be as confrontational and extreme as possible in order to guarantee Republican opposition. They do not want a resolution of any of these issues; they want to delay passage of this bill with controversial amendments. It is also worth noting that not one of these amendments has anything to do with death taxes. We know that our Democratic colleagues said that each of the amendments would also make reference to the estate death tax, but such references would hardly disguise our colleagues' intent. We would happily debate truly relevant amendments, but Democrats did not include even one such amendment in the list of amendments that they said they were willing to limit themselves to offering. Is it reasonable to demand that Republicans debate six items off of the Democrats' agenda as the price of considering a bill to repeal the death tax? Apparently Democrats decided they were being too reasonable, because they have upped their demand: instead of considering six unrelated subjects, they now have a list of 10 non-relevant amendments that they are naming as their price for considering this bill.

The cloture vote we are about to have is to limit the amount of debate on whether or not we can even begin debating this bill. Democrats have indicated that if cloture is invoked, they intend to use the post-cloture debate time (they are permitted 30 hours), so even after this vote, if cloture is invoked, it may be a couple of days before we can begin considering the bill. Then, if Democrats still try to stall, it could take another 2 days before we have a vote to invoke cloture, which, if it succeeded, would limit post-cloture debate to relevant amendments. We intend to fight Democrats' stalling tactics every step of the way. The Federal Government should not be a grave robber. Federal death taxes should be repealed.

While favoring the motion to invoke cloture, some Senators expressed the following reservations:

We Democrats are trying to be reasonable. We have only a limited amount of time left this session to pass critical legislation to help Americans. Republicans have their priorities; we have our priorities. Apparently our Republican colleagues' top priority is to pass a bill to help the top 2 percent of wealthy Americans who have to pay estate taxes when they die. We Democrats have higher priorities. We want to pass new health care benefits; we want to increase the minimum wage; we want to invest more Federal funds in a wide variety of social welfare programs. Still, we have told our Republican colleagues we are willing to compromise. We have said that we would agree to a unanimous consent request to limit the number of amendments that would be in order to the bill to 6 Democratic amendments, which would be subject to relevant second-degree amendments. Those amendments, on such matters as the estate tax and Medicare drug benefits, or the estate tax and kid savings accounts, deal with priorities that are important to Democrats. Our Republican colleagues rejected that reasonable proposal and filed cloture on the motion to proceed to the bill. On reflection, we have decided that we will support the motion to invoke cloture, but we will then use the post-cloture debate time to explain, in exhaustive detail, why many of us oppose eliminating the estate tax.

No arguments were expressed in opposition to the motion to invoke cloture.